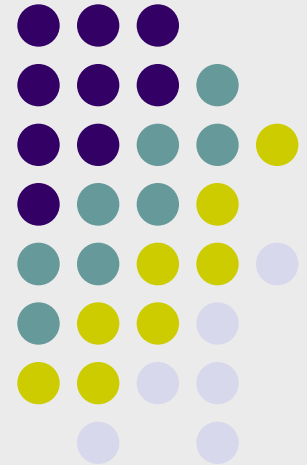


Nebraska Advantage

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- Under the Nebraska Advantage Act, businesses that meet the statutory requirements receive benefits in the following tax categories...
 - Sales and use taxes,
 - Income tax,
 - Withholding tax, and
 - Real and personal property tax.
- Benefits depend on the option selected at time of application and the project's performance.



Definition of Terms

- Time Periods
 - Base Year:
 - The federal taxable year immediately preceding the year during which the application was filed.
 - Attainment Period:
 - The period of time within which the applicant must meet the minimum levels of employment and investment required for benefits.



- Time Periods (continued)
 - Entitlement Period:
 - The period begins with the year applicant meets the minimum chosen levels of investment and employment. During this period, the applicant generally can both earn and use incentives.
 - Carryover Period:
 - The federal tax years after the entitlement period within which unused credits may be used.



Time Periods Per Tier

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5	Tier 6
Attainment	5	7	5	7	7	5
Entitlement	6 or 7	7	6 or 7	7	7	10
Carryover	0 to 3	2 to 8	0 to 3	2 to 8	N/A	1
Max Life	10	15	10	15	N/A	N/A



Time Reference Line Examples

Tiers 1 & 3

- Maximum Time frame = 10 yrs

Tiers 1 & 3

Project qualifies in year 1



- Attainment: 1 year
- Entitlement: 7 years
- Carryover: 3 years

Tiers 1 & 3

Project qualifies in year 5



- Attainment: 5 years
- Entitlement: 6 years
- Carryover: 0 years

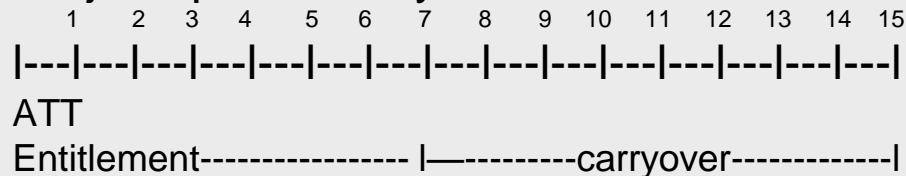


Time Reference Line Examples

Tiers 2 & 4

Tiers 2 & 4

Project qualifies in year 1



- Maximum Time frame = 15 yrs
- Attainment: 1 year
- Entitlement: 7 years
- Carryover: 8 years

Tiers 2 & 4

Project qualifies in year 7



- Attainment: 7 years
- Entitlement: 7 years
- Carryover: 2 years



Minimum Required Levels

	App	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5	Tier 6	
Investment	'08	\$1M	\$3M	N/A	\$10M	\$31M	\$10M	\$100M
	'09	\$1M	\$3M	N/A	\$12M	\$36M	\$12M	\$122M
FTE growth		10	30	30	100	N/A	75	50
Wage rate	'08	\$20,281	\$20,281	\$20,281	\$20,281	N/A	\$50,702*	
	'09	\$21,136	\$21,136	\$21,136	\$21,136	N/A	\$52, 841*	
Attainment		5 yrs	7 yrs	5 yrs	7 yrs	7 yrs	5 yrs	
App Fee		\$1,000	\$2,500	\$2,500	\$5,000	\$2500	\$10,000	
* Varies by county. Greater of 200% of county aver and 150% of state average.								



Tier 6 wage requirements

- Compensation: Higher of
 - 150% of the state average wage
 - 2008 applicant: \$50,702
 - 2009 applicant: \$52,841
 - 200% of county average weekly wage

	2008	2009
● Douglas	\$80,004	\$83,262
● Sarpy	\$68,700	\$68,670
● Lancaster	\$67,812	\$69,888
- If project located in more than one county, the higher county average will be used.



Application Process

- Form with attachments
 - Application date not established until filing complete
 - Correspondence after application date established
- Tier selected determines amendment options for term of project
 - Tier 4 may amend to Tier 2, 3 or 5
 - Tier 2 may amend to Tier 3 or 5



Application date

Significance

- Base Year: tax year prior to year of application.
 - Used to determine employment growth
- Investment must be placed-in-service on or after date of application
- Thresholds indexed annually
 - Investment level
 - Required wage rate



- Application available on website.
 - www.revenue.ne.gov
- Pages 1 & 2 apply to all projects
- Page 3 required if multiple entities
- Page 4 required if multiple locations
 - Standard attachments



Purpose of Application

- Project definition
 - Single taxpayer
 - Qualified business
 - Interdependent locations
 - Included/omitted activities or entities



Single Taxpayer

- Subject to sales and withholding taxes
- Less than 10% owned by political subdivision or nonprofit 501(c) or 501(d)
- Multiple entities with corporate parent
 - Parent-subsidary structure
 - 50% or more ownership
 - Unitary
 - Subsidiary entities: corporation, partnership, LLC, cooperative even if under Section 521, joint venture



Single Taxpayer (continued)



- A single entity project
 - Partnership, limited liability company, cooperative including coop exempt under section 521, joint venture
 - Disregarded entities



Qualified Business Activities

- Tier 1
 - Research & Development
 - Manufacturing of TPP
 - Sales of certain services
 - Software dev, comp systems design, product testing, guidance/surveillance, licensing of technology
 - 75% outside NE or to US government

Qual Bus Activities (continued)



- Tiers 2, 3, 4 and 5
 - Tier 1 activities (R&D, mfg, sale of services)
 - Data processing
 - Internet web portal
 - Telecommunications
 - Insurance services
 - Financial Services
 - Transportation of TPP
 - Warehousing of TPP
 - Retailers (20% wholesale, mfgd, other qual bus)
 - Administrative management

Qual Bus Activities (continued)



- Tier 6
 - Any business activity other than...
 - Restaurant
 - Retailer
 - Unless 20% manufactured, sold at wholesale, or sold to someone else in listed (Tier 1 to Tier 4) qualified business activity



Interdependent locations

- Locations owned or leased by applicant
 - Property of taxpayer at residence of teleworker which is used for interdependent tasks (NE resident)
- Interdependence
 - Headquarters presumed to be interdependent
 - Being unitary is not sufficient
 - Material flow of goods or information between locations



Application Considerations

- Timing within the year
- Expected growth or decline
- Thresholds indexed annually
 - Investment level
 - Required wage rate
- Re-evaluate business for subsequent application



Attainment of Levels

- Investment
 - Qualified property used at the project
 - Qualified property: tangible, depreciable property used at the project except for aircraft, barges, motor vehicles, railroad rolling stock, watercraft or property rented to another
 - Some software



Attainment of Levels (cont.)

- Investment placed-in-service at the project
 - Valuation of owned or rented
 - Owned: original cost per IRC
 - Rented: average net annual rent multiplied by number of years originally bound, not to exceed 10 yrs
 - Property transferred in from another state
 - Original cost
 - Remaining portion of lease
 - Related party lease
 - Purchase price by the lessor
 - After date of application



Attainment of Levels (cont.)

- Full-time equivalent growth
 - **Lesser of**
 - Method 1: Increase in total hours paid in current year as compared to the base year
 - Method 2: Hours paid to employees hired after the base year who earn the required compensation



Full-time equivalent calculation

- Qualifying hours, at the project, divided by 40 times number of weeks in year
 - Resident teleworker
- Allowable Hours: regular, overtime at straight time, vacation, holiday, sick, jury, military
- Disallowed hours: vacation paid upon termination, hours associated with bonus, hours entered for severance pay



FTE calculation (continued)

- Method 1
 - Current year hours as compared to base year
 - Hours worked at the project
 - All employees
 - No matter where they live
 - No matter when they were hired
 - No matter what wage rate



FTE calculation (continued)

- Adjustments to base year (year before application):
 - Acquisition of a business
 - Transfer to project of individuals employed by taxpayer in Nebraska in the base year



FTE calculation (continued)

- Method 2
 - Employees hired after the base year
 - No matter where they live
 - Wage requirement
 - Applications filed before 4/18/08
 - Allowable hours paid to employee earning the required wage rate, excluding irregular payments
 - Applications filed on or after 4/18/08
 - Allowable hours paid to employees with required compensation (taxable wages)
 - Required wage rate determined by year of application



Compare Methods 1 and 2

- Situation 1:
 - More hours worked due to overtime in current year
- Situation 2:
 - The company has hired additional technicians that earn \$17,000 per year
- Situation 3:
 - Company has had significant turnover but total hours are constant

Benefits



	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5	Tier 6
Direct ref	50%	Full	N/A	Full	Full	Full
Invest credit	3%	10%	N/A	10%	N/A	15%
Comp credit	3% - 6%	3% - 6%	3% - 6%	3% - 6%	N/A	10%
Pers prop tax exemption	N/A	N/A	N/A	4 types	**comp systems	All TPP
Use credits						
Sales/use	Yes	Yes	Yes	Yes	No	Yes
Income tax	Yes	Yes	Yes	Yes	No	Yes
Withholding	Comp cr	Comp cr	Comp cr	Comp cr	No	Comp cr
Real Prop tx	No	No	No	No	No	Yes
	** Internet web portal					



Direct Refund:

- Refunds of Nebraska sales and use taxes paid on purchases of qualified property for use at the project, or on aircraft for use in connection with the project, which are placed in service at the project during the attainment and entitlement period.
- Timing: You must attain the required minimum levels *for the selected Tier* and complete the qualification audit before filing for this benefit



Investment Credit

- A credit equal to 3% (Tier 1), 10% (Tiers 2 & 4), or 15% (Tier 6) of the investment made in qualified property at the project during the attainment or entitlement periods.
- Timing:
 - Credits for property placed in service from date of application to end of year of qualification are earned in the year of qualification
 - Earn additional credit for new investment in qualified property in the other years of entitlement period



Compensation Credit

- Tiers 1, 2, 3, 4: A credit equal to 3% to 6% of the average wage times the number of new employees earning the required wage
- Tier 6: 10% of the compensation of all new employees hired after the base year
- Timing: earn compensation credit for first time in the year of qualification and earn it for the other years of the entitlement period

Tier 1 to 4 Compensation Credit



Allowable (3% to 6%) compensation credit rate
times

Average annual wage of qualifying new employees
times

Number of new full-time equivalent employees
(lesser of Method 1 or 2)

Tier 6 Compensation Credit



Compensation of non-base year employees
times

Compensation credit rate (10 Percent)



Tier 1 to 4: Comp Credit Rate

Avg Comp	2006	2007	2008	
less than	\$18,906	\$19,452	\$20,281	0%
less than	\$23,628	\$24,314	\$25,351	3%
less than	\$31,511	\$32,419	\$33,801	4%
less than	\$39,373	\$40,524	\$42,251	5%
at least	\$39,373	\$40,524	\$42,251	6%

Set based on application date.

Indexed by year for new applications.



- Rate for Compensation Credit (3% to 6%)
 - Depends on how well the new employees are paid
 - 3% to 6% may vary by year during the entitlement period
 - Cost of living increases over term of the project
 - Change in amount of irregular payment



Tier 6 wage requirements

- Compensation: Higher of
 - 150% of the state average wage
 - 2008 applicant: \$50,702
 - 2009 applicant: \$52,841
 - 200% of county average weekly wage

	2008	2009
● Douglas	\$80,004	\$83,262
● Sarpy	\$68,700	\$68,670
● Lancaster	\$67,812	\$69,888

- If project located in more than one county, the higher county average will be used.



Use of Credits

- Investment and Compensation credits
 - Tiers 1, 2, 3, 4, 6
 - Refund of Nebraska sales and use taxes paid on otherwise non-refundable purchases
 - Tier 1, 2, 3, 4 must be used at the project
 - Tier 6 may be *anywhere* in Nebraska
 - Timing: Credits must have been earned in prior year
 - Income tax liability of the entire unitary group
 - Timing: Credits may be used in the year earned



Use of Credits (continued)

- Investment and Compensation credits
 - Tier 6 Only
 - Real estate taxes on new property at the project
 - Timing: Credits may be used for taxes due after qualifying year

Use of Credits (continued)



- Compensation Credit
 - Tier 1, 2, 3, 4, 6
 - May be used to reduce the taxpayer's payroll withholding tax liability
 - May retain portion of withholding attributable to new employees
 - Average annual wage of new employees times number of new employees
 - Divide this amount by total taxable wages at the project to determine ratio to be retained
 - Multiply this by amount of withholding
 - Withholding worksheet on website
 - Timing: Credits must have been earned in prior tax yr

Incentive Withholding Worksheet

Name of Applicant		Withholding Period	
SECTION A: NEBRASKA ADVANTAGE ACT			
Application Date	Project Name	Project Number	
Calculation of Withholding Ratio (Use prior tax year information)			
1 Project average compensation (Form 312N, Worksheet A, line 11)		1	
2 Full-time equivalent employee growth at the project (Form 312N, Worksheet A, line 12)		2	
3 Computed annual compensation of new employees (line 1 multiplied by line 2)		3	
4 Total taxable wages and payments subject to Nebraska withholding		4	
5 Withholding ratio (line 3 divided by line 4)		5	
Calculation of Retained Withholding			
6 Withholding for this period.		6	
7 Withholding credit limitation			
a Compensation credit not previously used		7a	
b Amount attributable to number of new employees at project (line 5 x line 6)		7b	
8 Nebraska Advantage compensation credit used (may not exceed lesser of 7a and 7b)		8	
SECTION B: INVEST NEBRASKA ACT			
Application date	Project Name	Project Number	
Calculation of Withholding Ratio (Use prior tax year information)			
9 Compensation paid to project employees			
a Base year employees		9a	
b Non-base year employees.		9b	
10 Compensation paid to non-project employees		10	
11 Total taxable wages and payments subject to Nebraska withholding.		11	
12 Withholding ratio (Line 9b divided by line 11)		12	
Calculation of Retained Withholding			
13 Withholding for this period.		13	
14 Withholding credit limitation			
a Wage benefit credit not previously used		14a	
b Amount attributable to non-base year employees at project (Line 12 x line 13)		14b	
c Overall 5% limitation (Line 9b x 5%)		14c	
15 Invest Nebraska wage benefit credit (may not exceed lesser of 14a, 14b, and 14c)		15	
SECTION C: TOTAL WITHHOLDING OFFSET			
Total incentive credits to offset withholding (Section A, line 8 plus Section B, line 15)			



Property Tax Exemption

- Tier 4

- Turbine-powered Aircraft
 - Timing: Calendar year after acquisition
- Agricultural processing equipment
- Distribution facility equipment used to move and store products
- Computer systems and 7 listed peripherals located in environmentally controlled area
 - Memory units, tape drives, disk drives, power supplies, cooling units, data switches and communication controllers
 - Timing: Calendar year after qualification plus nine years



Property Tax Exemption (cont.)

- Tier 5 qualified business: Internet web portal
 - Computer systems and 7 listed peripherals located in environmentally controlled area
 - Memory units, tape drives, disk drives, power supplies, cooling units, data switches and communication controllers
 - Timing: Calendar year after qualification plus nine yrs
- Tier 6
 - Turbine-powered Aircraft
 - Timing: Calendar year after acquisition
 - All personal property at the project
 - Timing: Calendar year after qualification plus nine yrs

SuperAdvantage (Tier 6) Benefits



- 10% Compensation credit
- 15% Investment credit
- Direct refund on qualified property at project
 - Longer entitlement period
- Use of credits
 - 100% NE income tax
 - Sales and use taxes paid anywhere in Nebraska
 - Withholding attributable to new employees
 - Real estate taxes on new property at the project
- Property tax exemption
 - Turbine powered aircraft based in Nebraska
 - Any personal property at the project



Recapture

- Not attaining or maintaining the minimum required levels of investment and employment
 - Tiers 1, 2, 3
 - No credits earned in year of recapture
 - No direct refund for property placed-in-service in year of recapture
 - Repay $1/7^{\text{th}}$ of prior benefits and lose $1/7^{\text{th}}$ of future entitlement period benefits and credits for each year of recapture
 - Tiers 4 & 6 (in addition to items above)
 - Lose last year of property tax exemption period for each year of recapture



Recapture (continued)

- Tier 5 (maintain average FTE's in the entitlement period)
 - Below Investment level: no direct refund for property placed-in-service during year
 - Decline in employment: Repay portion of direct refunds

(Base year FTE minus Average Entitlement Period FTE)

divided by Base Year FTE



Reporting

- Prior to attainment
 - Signed agreements - name of applicant, location, estimated size
- After Qualification Audit
 - Project benefits reported by industry group
- After second year of entitlement
 - Identity of taxpayer and total of credits used and refunds



Tier 1 versus Tier 2

- Manufacturing company expecting investment of \$2 million in new manufacturing equipment, \$1 million in office furnishings, and 25 to 31 new FTE earning \$27,000 taxable wages

	Tier 1	Tier 2
● Inv Credit	\$90,000	\$300,000
● Comp Credit	\$234,360	\$234,360
● (\$27,000 x 4% x 31 FTE x 7 years)		
● Direct Refund		
● Manufacturing Equipment	\$0	\$0
● Office Equipment (\$1 M x 7%)	\$35,000	\$70,000



NE Advantage

“The Forms”

Nebraska Advantage Application

CAUTION: To establish an application date, the application must be **complete**. You are required to use the application form and the supporting pages provided. The information on this application form is required by the Tax Commissioner to support the plan and to define a project. To facilitate review and scanning of documents, the preprinted application pages should not be bound with the attachments. All documents must be indexed as stated in the application. The application is not complete until all questions are answered and all attachments and applicable pages are furnished. The application date determines the base year for employment calculations. Investment placed-in-service before the application date does not count toward attaining the thresholds nor is it eligible for benefits.

(PRINT CLEARLY)	1A NAME AND LOCATION ADDRESS			NAME AND MAILING ADDRESS		
	Legal Name of Applicant			Name		
	Street Address (Do not use P.O. Box)			Street or Other Mailing Address		
	City	State	Zip Code	City	State	Zip Code

- 1B**
- a** Is the entity applying or its parent company an S corporation, a partnership LLC, cooperative, joint venture, or limited cooperative association? ☐ YES ☐ NO
- b** Is ten percent or more of the ownership of the applicant directly or indirectly held by political sub-divisions or nonprofit 501(c) or 501(d) organizations? ☐ YES ☐ NO
- c** If the answer to both a and b is **yes**, **do not** complete the rest of the application because you are not an eligible taxpayer.
- 1C** Are there any other entities that could be a part of the project or any related entities? ☐ YES ☐ NO
If answer is Yes, complete **page 3** of application.

2 Check the box for the Application Type. Attach a check for the fee.

Application Fee	Investment and Employment
<input type="checkbox"/> Tier 1: \$1,000	\$1 million and 10 full-time equivalent employees
<input type="checkbox"/> Tier 2: \$2,500	\$3 million and 30 full-time equivalent employees
<input type="checkbox"/> Tier 3: \$2,500	30 full-time equivalent employees
<input type="checkbox"/> Tier 4: \$5,000	\$10 million and 100 full-time equivalent employees
<input type="checkbox"/> Tier 5: \$2,500	\$31 million and Maintain full-time equivalent employees
<input type="checkbox"/> Tier 6: \$10,000	\$10 million and 75 full-time equivalent employees or \$100 million and 50 full-time equivalent employees

3A Check the applicable boxes for the qualifying business activity conducted at the project

Tier 1 and all other Tiers

- ☐ **1** Conduct of research, development, or testing for scientific, agricultural, animal husbandry, food product, or industrial purposes.
- ☐ **2** Assembly, fabrication, manufacturing, or processing of tangible personal property
- ☐ **3** Sales of services to customers outside of Nebraska or the United States government (enter the percentage of total sales from Nebraska in the base year delivered outside Nebraska or to U.S. government in the following categories):
- | | |
|-------------------------------------|---|
| _____ Software development services | _____ Guidance or surveillance systems design |
| _____ Computer system design | _____ Licensing of technology |
| _____ Product testing services | |

Tiers 2, 3, 4, 5, and 6 (Tier 1 applicants may only include an activity listed above at the project)

- ☐ **4** Performance of data processing services
- ☐ **5** Performance of telecommunications services
- ☐ **6** Performance of insurance services — Licensed by Department of Insurance
- ☐ **7** Performance of financial services (check applicable box below)
- | |
|---|
| <input type="checkbox"/> Financial institution taxed under Chapter 77, article 38 |
| <input type="checkbox"/> Licensed by the Department of Banking and Finance |
| <input type="checkbox"/> Licensed by the Securities and Exchange Commission |
- ☐ **8** Administrative management of the taxpayers activities or of entities owned by taxpayer or taxpayer's shareholders (attach a list of the name and accounting code for each of the qualifying administrative departments). If the administrative management is provided for any entity other than the entity listed in 1A, complete **Page 3, Item G**.
- ☐ **9** Storage, warehousing, or distribution of tangible personal property
- ☐ **10** Internet Web Portal
- ☐ **11** Sale of tangible personal property (enter the percentage of total sales in the base year, represented by the following categories of sales):
- | |
|--|
| _____ Sales at wholesale |
| _____ Sales of tangible personal property assembled, fabricated, manufactured, or processed by the applicant |
| _____ Sales of tangible personal property to a purchaser in one of the activities listed |

Tier 6 Only

- ☐ **12** Other than 1 to 11. (Also complete 1 to 11 above if they apply).

Applicant's Name	I.D. Number	Date and Initials
------------------	-------------	-------------------

- 3B** Attach copy of description of business activity provided on company's Web site, in company brochures, or the company's annual report. Label your attachment as Attachment 2A.
- 3C** Provide a statement, describing in detail, the nature of the applicant's business including the products sold or services provided and respective markets. Complete 3C on Page 2-1.

4A Expected New Investment _____ Expected New Employment _____
Provide a detailed narrative, with time references, that explains how the applicant intends to satisfy the stated levels. Complete 4A on Page 2-2.

4B Will the project activities be conducted at a single location (address) and include all activities at the location? ☐ YES ☐ NO
If the answer is No, please complete **page 4** of the application.

Please note that each taxpayer business location at the time of application must be listed if it is to be in the project. Any existing location not listed will be excluded for the life of the project. Multiple addresses within the same city or municipality are considered separate locations.

4C Project Address: Street _____ City _____

5 Timetable of expected sales and use tax refunds. Expected year of qualification _____

	First year after qualification	Second year after qualification	Third year after qualification
Tax Year End			
Direct Refund			
Credit Refund			

*The first direct refund includes tax paid on qualified property from the date of application through the year of qualification.

5B Nebraska sales and use tax number _____ (If not licensed, attach a copy of the completed Nebraska Tax Application, Form 20, and proof of date submitted).

If item 6, 7, 8 or 9 is not available, indicate why the document is not available. If a reorganization occurred since the previous tax year, provide copies of the documents for the previous entity(ies) and a written explanation.

6 Attach copy of the most recent audited financial statements including the opinion letter.
☐ Check box if audited statements are not available and attach unaudited financial statements. Label your attachment as Attachment 2B.

7 Enclose copy of most recent federal income tax filing. Include copy of first 4 pages, schedules supporting the first 4 pages, Affiliations Schedule (Form 851), and a copy of each Shareholder's Share of Income Credits, Deductions (Schedule K-1). If the applicant is a sole proprietorship, provide a copy of the Profit and Loss from Business (Schedule C). Label your attachment as Attachment 2C.

A What is the applicant's tax year end? _____. If it does not agree with the copy of the tax return provided, attach an explanation.

B Type of Entity _____ Federal Form Used to Report Income Tax _____

8 Enclose copy of the most recent Nebraska income tax return. Attach explanation of any difference between taxable income per the federal return and the amount reported to Nebraska. Label your attachment as Attachment 2D.

9 Enclose copy of the most recent Nebraska Reconciliation of Income Tax Withheld, Form W-3N. Label your attachment as Attachment 2E.

A Did the applicant or other unitary entities have Nebraska activities in the tax year prior to application?..... ☐ YES ☐ NO

B What is the estimated number of base year full-time equivalent employees? _____

E-MAIL. If you allow the department to contact you by e-mail, you accept any risk of confidentiality associated with this method of communication.

AUTHORIZED SIGNATURE. This application must be signed by the owner/taxpayer, partner, member, corporate officer, or other individual authorized to sign by a power of attorney on file with the department.

Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

**sign
here** ▶

Authorized Signature

Title (See Instructions)

Street or Other Mailing Address

Contact Person

Date

()

Telephone Number

()

Telephone Number

Please Print your Name

E-mail Address

City, State, Zip Code

E-mail Address



Nebraska Advantage Application

Affiliated Entities and Related Parties

Page 3

A Please complete this page if the Nebraska Advantage applicant has other entities that are in the project or any related parties.

Is the entity listed in Page 1, 1A the only entity currently involved in this Nebraska Advantage Project? ☐ YES ☐ NO

If the answer is Yes, only complete Item B on this page.

B Exact name of related party which will be leasing property or employee's to the applicant. If you need more space than is provided below, use Page 3-1.

	Entity Name	Type of Entity	FEIN	*Nebraska Tax Identification Number
1				
2				

*If the company does not have a Nebraska income tax identification number, enclose completed Nebraska Tax Application, Form 20.

C Exact name of applicant and any other entities, which are performing qualifying activities at the project. If you need more space than is provided below, use Page 3-2.

	Entity Name	Type of Entity	FEIN	*Nebraska Income Tax Identification Number	Page 1, Item 3A Qualified Business Number
1					
2					
3					
4					

*If the company does not have a Nebraska income tax identification number, enclose completed Nebraska Tax Application, Form 20.

D Provide a brief description of qualified business activity performed by each entity listed in Table C. If you need more space than is provided below, use Page 3-3.

E Are all of the entities listed in Table C unitary? ☐ YES ☐ NO
If the answer is no, please provide an explanation.

F Is one single Nebraska return being filed for the all entities listed in Table C? ☐ YES ☐ NO
If the answer is no, please provide an explanation.

G If each entity in Table C is not included in the Affiliations Schedule, Form 851, attached as part of Page 1 Item 8, provide an organizational chart and an explanation of how the entities are related to each other. Label your attachment as Attachment 3G.

Any affiliated entity doing business in Nebraska on the date of application must be listed if it is intended to be in the project. Any disregarded entity must be listed. Any existing entity which is conducting a qualified business activity in Nebraska not listed will be excluded for the life of the project.



Nebraska Advantage Application

Multiple Locations

Page 4

Please complete this page if the Nebraska Advantage project includes multiple locations or a non-qualifying or excluded activity at the project location. If a non-qualifying or excluded activity such as retail or repair is performed at a location in Table A, then indicate this on the last column.

If you need more space than is provided below, use Page 4-1.

A	Page 3, Item B Entity Number	Project Address (Street, city)	Owned or Leased facility	Page 1, Item 3A Qualified Business Number	Nonqualifying or Excluded Activities
1					
2					
3					
4					

B Provide brief explanation of qualifying, non-qualifying, and/or excluded activity performed at each location listed in Table A. If you need more space than is provided below, use Page 4-2.

C Are the non-qualifying or excluded activities segregated in the payroll, asset, and accounts payable systems? ☐ YES ☐ NO

D CAUTION: A project may only include multiple locations if the locations are interdependent. A project may include a chain of locations which are interdependent with each other through a series of sequential, production activities. A project may include a group of locations which are all interdependent due to interaction with one central activity. Interdependence is based on a material flow of goods, information or transactions between locations.

For each location listed in Table 4A, describe how it is interdependent with the other project locations. Quantify the interdependent attribute in terms of dollar value and percentage of activity.

Example:

Loc 1 Manufactures piece part Loc 4 \$200,000 100% of sales 15% of raw materials

If you need more space than is provided below, use Page 4-3.

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
Location Number	Interdependent Activity	Location Number Page 4, A	Dollar Value of Activity	Percentage per Loc in Col 1	Percentage per Loc in Col 3

Each taxpayer business location on the date of application must be listed if it is to be in the project. Any existing Nebraska location not listed will be excluded for the life of the project. The table should list, separately, multiple addresses within the same city or municipality.



Nebraska Advantage

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